THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 2267 OF 2006

06-03-2006

Between:

A.Madhava Reddy.

……Petitioner

And

Deputy Commercial Tax Officer, Puttur, Chittoor District.

…..Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 2267 OF 2006

ORDER : (Per Hon'ble Sri Bilal Nazki, J)

Heard learned counsel for the parties.

The grievance of the petitioner is that though he stood surety on behalf of the assessee for the year 1998-99, the notice for sale of land has been issued on the basis of arrears of tax pertaining to the years 1999-2000 and 2000-2001. On instructions, the learned Special Government Pleader has accepted this factual position.

Since the petitioner had not given any guarantee for the years 1999-2000 and 2000-2001, his properties could not be brought under sale for arrears of tax by way of land revenue. This Court had already decided such a controversy in Writ Petition No.9242 of 2005. Following the same judgment, we allow this writ petition and quash the impugned notice.

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(BILAL NAZKI, J)

6th March 2006

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(G.CHANDRAIAH, J)

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